



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section
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November 17, 2014

Mr. James W. Murphy, Sheriff
City of St. Louis
10 N. Tucker 8th Floor
St. Louis, MO 63101-2044

Re: Sheriff's Office Land Sales Review (Project #2014-RRV12)

Dear Mr. Murphy:

The Internal Audit Section completed a review of the July, 2014 Land Sale Tax auction. The review was authorized by Article XV, Section 2 of the City of St. Louis Charter and, has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

There are no exceptions to report. We appreciate the cooperation of the staff. If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Ishmael Ikpeama
Internal Audit Supervisor

cc: W. Rohrbach, Legal Secretary